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REPORT

OF THE

STATE BOARD OF DIRECTORS

OF THE

SOUTH CAROLINA DISPENSARY

FOR THE

FISCAL YEAR 1905

COLUMBIA, S. C.
GONZALES AND BRYAN, STATE PRINTERS
1906

REPORT

OF THE

STATE BOARD OF DIRECTORS

OF THE

SOUTH CAROLINA DISPENSARY

FOR THE

FISCAL YEAR 1905

COLUMBIA, S. C.
GONZALES AND BRYAN, STATE PRINTERS
1906

REPORT.

To his Excellency D. C. Heyward, Governor of South Carolina, Columbia, S. C.

Sir: We have the honor to submit herewith our usual statement of the business done by the State and County Dispensaries during the fiscal year ending November 30th, 1905, to be transmitted by your Excellency to the General Assembly of South Carolina.

The attached statements will show that the total cost of liquors, wines, beer, etc., purchased during the year amount to \$2,488,354.40, and the total sales (exclusive of "fresh beer") amounts to \$3,556,712.59.

The net earnings for account of the School Fund for the fiscal year, which have been placed to its credit, amounts to \$214,526.80. The net profits that have accrued to and been equally divided between the Counties and towns amounts to \$655,791.27, making the total earnings for the year for the School Fund, Counties and towns, \$870,318.07, which is an increase over the earnings of last year \$94,842.12.

We have paid into the State Treasury since December 1st, 1904 (the beginning of our fiscal year), on account of the School Fund, the sum of \$218,675.77, and will, before the close of the present quarter, which is the expiration of our terms of office, pay the balance of the School Fund over and above \$400,000.00, which is allowed by law.

During the year we have installed a new bottling plant, which will practically do away with the handling of case goods, and which, in our judgment, will yield the State a larger profit and give more employment to home people and give better satisfaction generally.

As we said in our last report, we are very much gratified to state that the business of the Dispensary has been conducted with harmony and success in all of the departments, and wish to again call your attention to the fact that \$400,000.00 is an insufficient amount to conduct the business of the Dispensary on a cash basis, if the School Fund is interpreted to mean stock in hand. (See reports for 1902 and 1903).

We will also state that the volume of business has increased, but we are still of the opinion that this is accounted for by a better en-

forcement of the law rather than to an increased consumption of liquors, taking into consideration the increased population.

In conclusion, we most respectfully refer you to the reports of your Investigating Committee, your Standing Dispensary Committee and the Expert Accountants, appointed by the Governor, as to the Dispensary management.

All of which is respectfully submitted.

H. H. EVANS, Chairman,
L. W. BOYKIN,
JOHN BELL TOWILL,
State Board of Directors.

G. H. CHARLES, Clerk.

STATEMENT OF ASSETS AND LIABILITIES FOR THE
FISCAL YEAR ENDING NOV. 30, 1905.

ASSETS.

Cash in State Treasury Nov. 30, 1905.....	\$ 44,860 93
Teams and wagons	64 00
Supplies (inventory Nov. 30, 1905).....	46,492 25
Machinery and office fixtures.....	6,491 06
Contraband (inventory Nov. 30, 1905).....	739 60
Real Estate	56,360 56
Merchandise in hands of Dispensers Nov. 30, 1905...	409,685 71
Merchandise (inventory of stock at State Dispensary, Nov. 30, 1905).....	543,028 95
Suspended accounts	6,072 54
Personal accounts due State for alcohol, empty bar- rels, tax advanced on bonded spirits, etc.....	20,391 09
Total assets	<u>\$1,134,186 69</u>

LIABILITIES.

School Fund	\$ 589,526 80
Personal accounts due by State for supplies, whiskies, wines, beer, alcohol, etc.....	544,659 89
Total liabilities	<u>\$1,134,186 69</u>

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE
FISCAL YEAR ENDING NOV. 30, 1905.

PROFITS.

Gross profits on merchandise sold during year.....	\$ 719,420 90
Contraband seizures	6,794 60
State's share of profits on beer sold by the Germania Brewing Company, Charleston; during year.....	764 15
Amount of insurance on Pendleton stock lost by fire..	400 00
Total profits	<u>\$727,379 65</u>

LOSSES.

Supplies—Bottles, corks, labels, wire, tin-foil, lead- seals, boxes, nails, sealing wax, etc.....	\$236,416 92
Insurance premiums	10,917 22

Breakage and leakage	853 56
Freight and express charges.....	98,671 60
Labor (Pay Rolls).....	44,080 86
Expense Account—Salaries, expenses of inspectors, per diem and mileage of members of State Board of Directors and Legislative Examining Committee, office supplies, lights, telegram, postage, stock feed, ice, printing, telephone rent, etc.....	49,706 38
Constabulary ..	69,081 31
Revenue License	125 00
Amount advanced to Special Investigating Committee.	3,000 00
State's net profit for year passed to the credit of the School Fund	214,526 80
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Total losses	\$727,379 65

CASH STATEMENT FOR FISCAL YEAR ENDING NOV.
30, 1905.

RECEIPTS.

Balance in State Treasury Nov. 30, 1905.....	\$41,268 96
December, 1904, receipts	\$353,826 12
January, 1904, receipts.....	284,290 98
February, 1904, receipts.....	229,736 78
March, 1904, receipts	278,909 46
April, 1904, receipts.....	210,081 42
May, 1904, receipts.....	242,790 71
June, 1904, receipts	202,870 33
July, 1904, receipts	209,331 05
August, 1904, receipts.....	255,184 31
September, 1904, receipts.....	261,931 14
October, 1904, receipts	314,107 00
November, 1904, receipts	297,655 96
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Total receipts for year.....	\$3,140,715 26
<hr/>	
Total ..	\$3,181,984 22

DISBURSEMENTS.

December, 1904, disbursements.....	\$313,774 04
January, 1904, disbursements	329,400 01
February, 1904, disbursements.....	207,350 53

March, 1904, disbursements.....	262,142	36
April, 1904, disbursements.....	240,887	20
May, 1904, disbursements.....	246,638	77
June, 1904, disbursements.....	308,208	09
July, 1904, disbursements.....	121,770	63
August, 1904, disbursements.....	207,376	11
September, 1904, disbursements.....	258,662	87
October, 1904, disbursements.....	294,580	80
November, 1904, disbursements.....	246,331	88

Total disbursements for year..... \$3,137,123 29

Balance in State Treasury, Nov. 30,

1905... .. 44,860 93

Total \$3,181,984 22

PURCHASES FOR FISCAL YEAR ENDING NOVEMBER 30,
1905.

	Whiskies, wines, beer, alcohol, etc.	Bottles, corks, labels, wire, tin-foil, lead, seals, boxes, nails, sealing wax, etc.
December	\$296,152 13	\$27,134 79
January	226,095 81	31,299 19
February	134,843 91	13,063 32
March.. .. .	227,744 56	32,408 59
April	192,695 54	16,735 63
May	169,015 99	17,323 97
June.. .. .	152,939 46	6,383 68
July	257,952 18	14,391 46
August	123,709 51	16,059 00
September	190,339 32	23,692 63
October	246,387 74	57,247 69
November	270,478 25	29,632 51
Total	\$2,488,354 40	\$285,381 46

**GROSS SALES AND NET PROFITS OF COUNTY DISPENSARIES FOR FISCAL YEAR
ENDING NOVEMBER 30, 1905.**

No.	Dispensary.	No. Folio.	Dispenser.	County.	Gross Sales.	Net Profits Equally Di- vided Between Towns and Counties.
1	Abbeville	1	Jones	Abbeville	\$ 74,921 26	\$ 14,335 03
2	Adam's Run	2	Glover	Colleton	13,868 95	1,670 57
3	Aiken	3	Overstreet	Aiken	66,243 79	11,490 44
4	Allendale	4	Rayson	Barnwell	30,775 38	5,900 80
5	Anderson	5	Jones	Anderson	135,498 65	26,369 48
6	Bamberg	6	Price	Bamberg	37,513 93	7,185 01
7	Barnwell	7	Pate	Barnwell	39,791 68	7,603 89
8	Beaufort	8	Paul	Beaufort	31,843 35	5,891 55
9	Bishopville	9	Pate	Lee	72,433 63	14,011 41
10	Blackville	10	Baxley	Barnwell	29,024 71	6,000 52
11	Bluffton	11	Walker	Beaufort	7,346 19	1,099 32
12	Brunson	12	Hughes	Hampton	11,586 99	2,043 71
13	Bethune	13	Jones	Kershaw	16,302 59	2,499 64
14	Branchville	14	Edwards	Orangeburg	20,398 88	3,767 92
15	Camden	15	Hough	Kershaw	76,512 59	13,959 15
16	Chapin	16	Frick	Lexington	557 85	75 82
17	Cheraw	17	McManus	Chesterfield	52,042 75	9,893 41
18	Chester	18	Samuels	Chester	85,586 90	28,066 26
19	Charleston	19	Van Sauten	Charleston	28,568 40	2,671 15
20	Charleston	20	O'Brien	Charleston	20,994 60	2,909 85
21	Charleston	21	Mahlstedt	Charleston	24,234 70	1,667 22
22	Charleston	22	O'Meara	Charleston	32,275 20	3,650 01
23	Charleston	23	Heneberry	Charleston	24,781 60	2,384 98
24	Charleston	24	Teincken	Charleston	17,999 95	986 34
25	Charleston	25	Opdebeck	Charleston	23,191 18	1,859 06
26	Charleston	26	O'Brien	Charleston	29,429 05	2,946 58
27	Charleston	27	Frain	Charleston	24,244 40	2,172 25
28	Charleston	28	Roche	Charleston	28,201 70	2,373 86
29	Columbia	29	Watts	Richland	63,575 13	8,485 62
30	Columbia	30	Swygert	Richland	66,633 20	9,874 59
31	Columbia	31	Cartledge	Richland	60,671 20	9,466 26
32	Columbia	32	Cooper	Richland	59,304 10	8,352 22
33	Columbia	33	Wolfe	Richland	65,363 98	9,649 06
34	Darlington	34	Skinner	Darlington	74,823 18	13,662 45
35	Denmark	35	Neely	Bamberg	19,462 81	3,505 52
36	Dillon	36	Bass	Marion	55,596 85	8,927 16
37	Edgefield	37	Winn	Edgefield	37,965 45	5,831 59
38	Erhardt	38	Kinard	Bamberg	10,697 15	1,700 55
39	Elloree	39	Weeks	Orangeburg	23,367 94	4,767 68
40	Eutawville	40	Stroman	Berkeley	17 641 15	2,767 81
41	Fairfax	41	Bishop	Barnwell	16,678 77	2,799 42
42	Fort Motte	42	Crosswell	Orangeburg	12,383 60	1,755 50
43	Florence	43	Gregg	Florence	86,472 45	16,116 56
44	Georgetown	44	Brightman	Georgetown	108,216 40	20,146 52
45	Greenville	45	Childress	Greenville	63,089 08	9,913 02
46	Greenville	46	Scruggs	Greenville	37,062 80	5,988 27
47	Greenville	47	Batson	Greenville	81,496 96	12,892 07
48	Hampton	48	Bowers	Hampton	14,478 27	2,666 54
49	Holly Hill	49	Hutto	Berkeley	12,602 41	1,979 57
50	Hardeeville	50	Crosby	Beaufort	4,672 58	381 94
51	Jacksonboro	51	Butler	Colleton	13,495 60	2,040 25
52	John's Island	52	Limehouse	Charleston	8,985 01	724 75
53	Kershaw	53	Hough	Lancaster	25,252 65	3,208 85
54	Kingstree	54	Coward	Williamsburg	41,218 30	7,762 07
55	Lancaster	55	Elliott	Lancaster	44,047 70	7,448 51
56	Laurens	56	Austin	Laurens	74,106 35	12,210 02
57	Lexington	57	Caughman	Lexington	14,254 47	1,932 70
58	Livingston	58	Pou	Orangeburg	17,847 64	3,203 50
59	Luray	59	DeLoache	Hampton	11,590 99	1,857 05
60	Lewiedale	60	Hammond	Lexington	5,497 70	450 11
61	Lodge	61	Folk	Colleton	5,793 25	738 30
62	Loris	62	Cannon	Horry	6,054 10	689 71
63	Manning	63	Alsbrook	Clarendon	67,503 07	11,762 09
64	Marion	64	Manheim	Marion	40,299 90	6,742 14
65	Lake City	65	Rodgers	Williamsburg	28,792 86	5,570 29
66	Mayesville	66	McKagin	Sumter	22,359 14	3,683 37
67	Midway	67	Hutto	Bamberg	3,277 80	164 45
68	Moncks Corner	68	Rigby	Berkeley	15,699 52	2,721 28
69	Mt. Pleasant	69	Torck	Charleston	17,051 05	1,800 01
70	Newberry	70	Chappell	Newberry	34,858 19	5,974 81
71	Nichols	71	Grantham	Horry	9,577 22	1,193 84

GROSS SALES AND NET PROFITS OF COUNTY DISPENSARIES FOR FISCAL YEAR
ENDING NOVEMBER 30, 1905.

No.	Dispensary.	No. Folio.	Dispenser.	County.	Gross Sales.	Net Profits Equally Di- vided Between Towns and Counties.
72	Olar.....	72	Bessinger.....	Bamberg.....	\$ 12,989 15	\$ 2,205 64
73	Orangeburg.....	73	Zeigler.....	Orangeburg.....	81,228 40	16,068 98
74	Pendleton.....	74	Sullivan.....	Anderson.....	18,182 31	3,311 25
75	Pickens.....	75	Allgood.....	Pickens.....	13,026 25	2,270 18
76	Port Royal.....	76	Campbell.....	Beaufort.....	8,352 85	1,125 90
77	Prosperity.....	77	Bedenbaugh.....	Newberry.....	9,966 28	1,381 93
78	Peaks.....	78	Mayer.....	Lexington.....	6,537 59	694 41
79	Rantowles.....	79	Searson.....	Colleton.....	18,245 66	2,443 50
80	Ridgeland.....	80	Berg.....	Beaufort.....	9,389 84	1,478 03
81	Ridgeway.....	81	Lewis.....	Fairfield.....	17,584 21	1,965 50
82	Ridgeville.....	82	Smoak.....	Dorchester.....	6,742 80	819 07
83	Seneca.....	83	Wright.....	Oconee.....	27,317 40	4,707 40
84	Spartanburg.....	84	Ferguson.....	Spartanburg.....	60,388 75	8,599 76
85	Spartanburg.....	85	Harman.....	Spartanburg.....	84,234 85	13,072 30
86	Spartanburg.....	86	McGorty.....	Spartanburg.....	87,194 50	4,794 45
87	Springfield.....	87	Brodie.....	Orangeburg.....	14,892 11	3,047 43
88	St. George.....	88	Carr.....	Dorchester.....	19,718 37	3,610 66
89	St. Stephens.....	89	Parris.....	Berkeley.....	10,510 04	1,389 08
90	Sally.....	90	Fanning.....	Alken.....	12,352 08	1,898 88
91	St. Matthews.....	91	Taylor.....	Orangeburg.....	35,722 99	6,646 96
92	Summerville.....	92	Limehouse.....	Dorchester.....	80,923 82	4,656 66
93	Saluda.....	93	McCarthy.....	Saluda.....	23,181 84	3,678 80
94	Sumter.....	94	Windham.....	Sumter.....	130,674 00	26,446 66
95	Sycamore.....	95	Williams.....	Barnwell.....	5,812 40	788 98
96	Scranton.....	96	Parker.....	Williamsburg.....	11,333 66	1,414 69
97	Sullivan's Island.....	97	Truesdale.....	Charleston.....	2,575 00	13 47
98	Timmons'ville.....	98	White.....	Florence.....	50,175 69	9,240 20
99	Toddville.....	99	Murrell.....	Horry.....	14,950 35	1,959 19
100	Union.....	100	Howell.....	Union.....	64,334 90	11,464 01
101	Varnville.....	101	Rice.....	Hampton.....	9,165 66	1,688 65
102	Wagener.....	102	Gantt.....	Alken.....	12,614 53	2,028 42
103	Walhalla.....	103	Keaton.....	Oconee.....	20,215 98	3,032 28
104	Walterboro.....	104	Hill.....	Colleton.....	24,154 39	4,221 55
105	Williston.....	105	Rountree.....	Barnwell.....	15,722 40	2,556 88
106	Winnsboro.....	106	Macfie.....	Fairfield.....	35,805 02	5,088 85
107	Yemassee.....	107	Pinckney.....	Beaufort.....	15,938 39	2,497 43
108	Yorkville.....	108	Sandifer.....	York.....	27,979 56	3,594 50
109	Darlington Hotel.....	109	Dufft.....	Darlington.....		812 16
Total.....					\$8,556,712 59	\$590,198 73

Net Profits, Whiskey, \$590,198 73
 Net Profits, Beer, 65,592 54
 \$655,791 27

NET PROFITS OF BEER DISPENSARIES FOR FISCAL YEAR ENDING
NOVEMBER 30, 1905.

No.	Dispensary.	No. Folio.	Dispenser.	County.	Net Profits Equally Di- vided between Towns and Counties
1	Aiken.....	150	Courtney.....	Aiken.....	\$ 635 15
2	Aiken.....	151	Kenedy.....	Aiken.....	654 25
3	Anderson.....	152	Earl.....	Anderson.....	3,117 90
4	Beaufort.....	153	Cohen.....	Beaufort.....	552 05
5	Camden.....	154	Hilton.....	Kershaw.....	507 90
6	Charleston.....	155	Farnum.....	Charleston.....	19,104 36
7	Charleston.....	156	Graham.....	Charleston.....	5,148 95
8	Charleston.....	189	Germ. Brew. Co.	Charleston.....	2,640 77
9	Columbia.....	158	Narey.....	Richland.....	4,459 90
10	Columbia.....	159	Bultman.....	Richland.....	5,323 98
11	Columbia.....	160	Goble.....	Richland.....	574 60
12	Columbia.....	161	Porter.....	Richland.....	221 00
13	Columbia.....	162	Sweeney.....	Richland.....	235 90
14	Columbia.....	163	Mitchell.....	Richland.....	187 70
15	Columbia.....	164	Gladden.....	Richland.....	208 00
16	Columbia.....	165	Mancke.....	Richland.....	828 24
17	Columbia.....	188	Williamson.....	Richland.....	61 10
18	Darlington.....	168	Alexander.....	Darlington.....	779 83
19	Edgefield.....	169	Scurry.....	Edgefield.....	522 60
20	Fort Fremont.....	170	Corey.....	Beaufort.....	443 95
21	Georgetown.....	171	Crowley.....	Georgetown.....	3,339 70
22	Greenville.....	172	Payne.....	Greenville.....	1,614 00
23	Greenville.....	173	Richardson.....	Greenville.....	1,850 50
24	Greenville.....	174	Jones.....	Greenville.....	1,236 00
25	Greenville.....	175	Holcombe.....	Greenville.....	1,044 60
26	Laurens.....	176	Shayer.....	Laurens.....	899 50
27	Newberry.....	177	Baxter.....	Newberry.....	631 70
28	Orangeburg.....	178	Murphy.....	Orangeburg.....	1,145 25
29	Port Royal.....	180	Attaway.....	Beaufort.....	83 20
30	Spartanburg.....	181	Huseman.....	Spartanburg.....	1,998 80
31	Spartanburg.....	182	Thackston.....	Spartanburg.....	771 42
32	Spartanburg.....	183	Reibling.....	Spartanburg.....	1,319 50
33	Spartanburg.....	184	Bishop.....	Spartanburg.....	1,043 99
34	Sumter.....	185	Blanding.....	Sumter.....	1,484 70
35	Union.....	186	May.....	Union.....	877 80
36	Union.....	187	Askew.....	Union.....	683 95
				Total.....	\$65,592 54

MOSE H. MOBLEY, BOOKKEEPER.

NET PROFITS PAID COUNTIES AND TOWNS FOR FIS-
CAL YEAR (BY COUNTIES) FROM DECEMBER 1,
1904, TO DECEMBER 30, 1905.

Abbeville	\$14,335 03
Aiken	16,700 44
Anderson	32,798 63
Bamberg	14,761 17
Barnwell	25,648 49
Beaufort	13,353 37
Berkeley	8,857 74
Charleston	53,078 60
Chester.....	23,066 26
Chesterfield	9,893 41

Clarendon	11,762	09
Colleton	11,159	17
Darlington.. .. .	14,754	44
Dorchester	9,086	39
Edgefield	6,354	19
Fairfield	7,084	15
Florence.. .. .	25,356	71
Georgetown	23,486	22
Greenville.. .. .	34,533	46
Hampton	8,250	95
Horry	3,822	74
Kershaw	16,826	69
Lancaster	10,657	36
Laurens.. .. .	13,109	52
Lee.. .. .	14,011	41
Lexington	3,153	04
Marion	15,669	30
Newberry.. .. .	7,838	44
Oconee	7,739	68
Orangeburg	40,403	22
Pickens.. .. .	2,270	18
Richland	57,908	17
Saluda	3,678	80
Sumter.. .. .	31,614	73
Spartanburg	31,600	22
Union.. .. .	12,825	26
Williamsburg.. .. .	14,747	05
York.. .. .	3,594	50
	\$655,791	27
1905, net profits paid towns and Counties.....	\$655,791	27
1905, net profits from State Dispensary for 1905 passed to the credit of the School Fund.....	214,526	80
Grand total	\$870,318	07
Net profits for 1905.....	870,318	07
Net profits for 1904.....	775,375	95
Increase of net profits 1905 over 1904.....	\$94,842	12

REPORT.

Columbia, S. C., December 20, 1905.

To the General Assembly:

The undersigned, a Committee appointed by the presiding officers of the Senate and House of Representatives, at the session of 1905, "to make quarterly examination of the books and financial transaction of the State Dispensary," beg to submit our report. At the end of each quarter during the year the stock in the State Dispensary was taken by members of the Committee, and immediately thereafter the books and financial transaction of that institution were carefully examined by us. We examined each item entered on the books and compared same with vouchers. We are pleased to state that on each examination we found the books in excellent condition, model of neatness and absolutely correct. We annex hereto the result of our investigation for each quarter separately.

Respectfully submitted,

E. F. WARREN,

On part of Senate.

P. B. CALLISON,

J. B. WATSON,

On the part of House.

For Quarter Ending 28th February, 1905.

ASSETS.

Cash in State Treasury, February 28, 1905.....	\$58,598 26
Teams and wagons	64 00
Supplies (inventory February 28, 1905).....	14,923 70
Machinery and office fixtures.....	6,328 56
Contraband (inventory February 28, 1905).....	720 80
Real Estate	52,860 56
Merchandise in hands of Dispensers, February 28, '05.	488,636 13
Merchandise (inventory of stock at State Dispensary, February 28, 1905).....	401,441 11
Suspended accounts	2,896 24
Personal accounts due State for tax advanced on bonded spirits, empty barrels, alcohol, etc.....	28,958 39
Total assets	\$1,055,427 75

LIABILITIES.

School fund	\$480,293 07
Personal accounts due by State for supplies, whiskies, wines, beer, alcohol, etc.....	575,134 68
Total liabilities	\$1,055,427 75

*Statement of Profit and Loss Account for Quarter Ending
February 28, 1905.*

PROFITS.

Gross profits on merchandise sold during quarter end- ing February 28, 1905.....	\$181,990 90
Contraband seizures	1,306 43
State's share of profits on beer sold by the Germania Brewing Company, Charleston, during quarter..	106 05
Total profits	\$183,403 38

LOSSES.

Supplies used	\$61,131 45
Constabulary	18,104 69
Expense	11,347 25
Freight and express	25,823 26
Breakage	165 58

Insurance	2,156 40
Labor	11,117 89
State's net profit passed to the credit of the school fund	53,556 86
Total	<u>\$183,403 38</u>

Cash Statement for Quarter Ending February 28, 1905.

RECEIPTS.

Balance in State Treasury, November 28, 1905	\$41,268 96
December receipts, 1904.....	\$353,826 12
January receipts, 1905	284,290 98
February receipts, 1905	229,736 78
Total receipts for quarter	<u>867,853 88</u>
Total	<u>\$909,122 84</u>

DISBURSEMENTS.

December disbursements, 1904	\$313,774 04
January disbursements, 1905	329,400 01
February disbursements, 1905	207,350 53
Total disbursements for quarter...	850,524 58
Balance in State Treasury, February 28, 1905	58,598 26
Total	<u>\$909,122 84</u>

Purchases for Quarter Ending February 28, 1905.

December	\$296,152 13
January	226,095 81
February	134,843 91
Total purchases	<u>\$657,091 85</u>

For Quarter Ending May 31, 1905.

ASSETS.

Cash in State Treasury, May 31, 1905.....	\$ 40,711 52
Teams and wagons	64 00
Supplies (inventory May 31, 1905).....	24,816 48
Machinery and office fixtures.....	6,328 56

Contraband (inventory May 31, 1905)	1,525 20
Real estate (inventory May 31, 1905)	56,360 56
Merchandise in hands of Dispensers, May 31, 1905....	455,815 56
Merchandise (inventory of stock at State Dispensary) .	377,798 25
Suspended accounts	5,694 72
Personal accounts due State for alcohol, empty barrels, etc.....	30,326 81
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Total assets	\$999,441 66

LIABILITIES.

School fund	\$443,876 36
Personal accounts due by State for supplies, whiskies, wines, beer, etc.....	555,565 30
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Total liabilities	\$999,441 66

*Statement of Profit and Loss Account for Quarter Ending May
31, 1905.*

PROFITS.

Gross profits on merchandise sold during quarter ending May 31, 1905.....	\$161,564 31
Contraband seizures	2,233 33
State's share of profits on beer sold by Germania Brewing Company, Charleston, during quarter...	203 40
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Total profits	\$164,001 04

LOSSES.

Supplies used	\$53,929 67
Constabulary	17,750 49
Expenses	12,771 20
Freight	24,062 39
Breakage	203 39
Insurance	4,211 68
Labor	9,644 44
To expense Investigating Committee, as per Act of Legislature	3,000 00
State's net profit passed to the credit of the school fund.	38,427 78
<hr/>	
Total losses	\$164,001 04

Cash Statement for Quarter Ending May 31, 1905.

RECEIPTS.

Balance in State Treasury, February 28, 1905	\$58,598 26
March receipts, 1905	\$278,909 46
April receipts, 1905	210,081 42
May receipts, 1905	242,790 71
Total receipts for quarter	731,781 59
	<hr/>
	\$790,379 85

DISBURSEMENTS.

March disbursements	\$262,142 36
April disbursements	240,887 20
May disbursements	246,638 77
Total disbursements for quarter.....	749,668 33
Balance in State Treasury, May 31, '05..	40,711 52
	<hr/>
Total	\$790,379 85

Purchases for Quarter Ending May 31, 1905.

March, 1905	\$227,744 56
April, 1905	192,695 54
May, 1905	169,015 99
	<hr/>
	\$589,456 09

For Quarter Ending August 31, 1905.

ASSETS.

Cash in State Treasury, August 31, 1905.....	\$ 70,742 38
Teams and wagons	64 00
Supplies (inventory August 31, 1905).....	49,884 05
Machinery and office fixtures.....	6,343 56
Contraband (inventory August 31, 1905).....	1,657 60
Real estate	56,360 56
Merchandise in hands of Dispensers, August 31, 1905.	421,506 50
Merchandise (inventory of stock at State Dispensary, August 31, 1905).....	431,306 45
Suspended accounts	5,694 72
Personal accounts due State for alcohol, empty bar- rels, etc.....	25,118 84
	<hr/>
Total assets	\$1,068,678 66

LIABILITIES.

School fund	\$526,926 93
Personal accounts due by State for supplies, whiskies, wines, beer, alcohol, etc.....	541,751 73
Total liabilities	<u>\$1,068,678 66</u>

*Statement of Profit and Loss Account for Quarter Ending August
31, 1905.*

PROFITS.

Gross profits on merchandise sold during quarter end- ing August 31, 1905.....	\$151,666 02
Contraband seizures	2,618 16
State's share of profit on beer sold by Germania Brew- ing Co., Charleston, during quarter.....	263 50
Total profits	<u>\$154,547 68</u>

LOSSES.

Supplies used	\$58,320 35
Constabulary	19,488 18
Expense	12,287 53
Freight and express	17,153 20
Breakage	153 42
Insurance	3,078 60
Labor	9,124 11
State's net profit passed to the credit of the school fund	34,942 29
Total	<u>\$154,547 68</u>

Cash Statement for Quarter Ending August 31, 1905.

RECEIPTS.

Balance in State Treasury, May 31, '05.	\$40,711 52
June receipts, 1905	\$267,496 57
July receipts, 1905	209,331 05
August receipts, 1905	255,184 31
Total receipts for quarter	<u>732,011 93</u>
Total	<u>\$772,723 45</u>

DISBURSEMENTS.

June disbursements, 1905	\$308,208 09	
July disbursements, 1905	186,396 87	
August disbursements, 1905	207,376 11	
Total disbursements for quarter		\$701,981 07
Balance in State Treasury, August 31, 1905		70,742 38
Total		<hr/> \$772,723 45

Purchases for Quarter Ending August 31, 1905.

June, 1905	\$152,939 46
July, 1905	257,952 18
August, 1905	123,709 51
	<hr/> \$534,601 15

ASSETS.

For Quarter Ending November 30, 1905.

Cash in State Treasury, November 30, 1905.....	\$44,860 93
Teams and wagons	64 00
Supplies (inventory November 30, 1905).....	46,492 25
Machinery and office fixtures.....	6,491 06
Contraband (inventory November 30, 1905).....	739 60
Real estate (inventory November 30, 1905).....	56,360 56
Merchandise in hands of Dispensers, November 30, 1905	409,685 71
Merchandise (inventory of stock at State Dispensary).	543,028 95
Suspended accounts	6,072 54
Personal accounts due State for alcohol, empty bar- rels, etc.....	20,391 09
Total assets	<hr/> \$1,134,186 69

LIABILITIES.

School fund	\$589,526 80
Personal accounts due by State for supplies, whiskies, wines, beer, alcohol, etc.....	544,659 89
Total liabilities	<hr/> \$1,134,186 69

*Statement of Profit and Loss Account for Quarter Ending
November 30, 1905.*

PROFITS.

Gross profits on merchandise sold during quarter ending November 30, 1905	\$272,307 95
Contraband seizures	636 68
State's share of profits on beer sold by the Germania Brewing Company, Charleston, during quarter..	191 20
Amount of insurance on Pendleton stock lost by fire..	400 00
Total profits	\$273,535 83

LOSSES.

Supplies used	\$111,143 73
Constabulary	13,737 95
Expense	13,300 40
Freight and express charges	31,632 75
Revenue license	125 00
Breakage	331 17
Insurance	1,470 54
Labor	14,194 42
State's net profit passed to the credit of the school fund	87,599 87
Total losses	\$273,535 83

Cash Statement for Quarter Ending November 30, 1905.

RECEIPTS.

Balance in State Treasury, August 31, '05.	\$70,742 38
September receipts, 1905	\$261,931 14
October receipts, 1905	314,107 00
November receipts, 1905	297,655 96
Total receipts for quarter	873,694 10
Total	\$944,436 48

DISBURSEMENTS.

September disbursements, 1905	\$258,662 87
October disbursements, 1905	294,580 80
November disbursements, 1905	346,331 88
Total disbursements for quarter	899,575 55

Balance in State Treasury on November 30, 1905	44,860 93
Total	<u>\$944,436 48</u>

Purchases for Quarter Ending November 30, 1905.

September, 1905	\$190,339 32
October, 1905	246,387 74
November, 1905	270,478 25
Total purchases	<u>\$707,205 31</u>

Columbia, S. C., January 20, 1906.

To his Excellency D. C. Heyward, Governor of South Carolina.

Sir: By virtue of authority from your appointment, dated December 4th, 1905, according to Section 557 of Dispensary Law of South Carolina, creating us a Committee of Expert Accountants, to make an examination of all books of accounts, vouchers, warrants, invoices, and all entries thereof, of the State Dispensary, for fiscal year commencing December 1st, 1904, and ending November 30th, 1905, having this day completed a most thorough and careful examination of the same, we now have the honor to make the following report:

*Statement of Assets and Liabilities for the Fiscal Year Ending
November 30, 1905.*

ASSETS.

Cash in State Treasury November 30, 1905.....	\$44,860 93
Teams and wagons	64 00
Supplies (inventory November 30, 1905).....	46,492 25
Machinery and office fixtures.....	6,491 06
Contraband (inventory November 30, 1905).....	739 60
Real estate	56,360 56
Merchandise in hands of Dispensers Nov. 30, 1905...	409,685 71
Merchandise (inventory of stock at State Dispensary) November 30, 1905.....	543,028 95
Suspended accounts	6,072 54
Personal accounts due State for alcohol, empty barrels, tax advanced on bonded spirits, etc.....	20,391 09
Total assets	<u>\$1,134,186 69</u>

LIABILITIES.

School fund	\$589,526 80
Personal accounts due by State for supplies, whiskies, wines, beer, alcohol, etc.....	544,659 98
Total liabilities	\$1,134,186 69

*Statement of Profit and Loss Account for the Fiscal Year Ending
November 30, 1905.*

PROFITS.

Gross profits on merchandise sold during year.....	\$719,420 90
Contraband seizures	6,794 60
State's share of profits on beer sold by Germania Brew- ing Company, Charleston, during year.....	764 15
Amount of insurance on Pendleton stock lost by fire...	400 00
Total profits	\$727,379 65

LOSSES.

Supplies, bottles, corks, labels, wire, tin-foil, lead seals, boxes, nails, sealing wax, etc., used during year..	\$236,416 92
Insurance premiums	10,917 22
Breakage and leakage.....	853 56
Freight and express charges.....	98,671 60
Labor (pay rolls).....	44,080 86
Expense account, salaries, expenses of Inspectors, per diem and mileage of members of State Board of Directors and Legislative Examining Committee, office supplies, lights, telegrams, postage, stock feed, ice, printing, telephone rent, etc.....	49,706 38
Constabulary	69,081 31
Revenue license	125 00
Amount advanced Special Investigating Committee...	3,000 00
State's net profit for year passed to the credit of the school fund	214,526 80
Total losses	\$727,379 65

Purchases for Fiscal Year Ending November 30, 1905.

December, 1904	\$296,152 13	\$27,143 79
January, 1905	226,095 81	31,299 19
February, 1905	134,843 91	13,063 32

March, 1905	227,744 56	32,408 59
April, 1905	192,695 54	16,735 63
May, 1905	169,015 99	17,323 97
June, 1905	152,939 46	6,383 68
July, 1905	257,952 18	14,391 46
August, 1905	123,709 51	16,059 00
September, 1905	190,339 32	23,692 63
October, 1905	246,387 74	57,247 69
November, 1905	270,478 25	29,632 51
Total	<u>\$2,488,354 40</u>	<u>\$285,381 46</u>

Cash Statement for Fiscal Year Ending November 30, 1905.

RECEIPTS.

Balance in State Treasury Nov. 30, 1904	\$41,268 96
December, 1904, receipts	\$353,826 12
January, 1905, receipts	284,290 98
February, 1905, receipts	229,736 78
March, 1905, receipts	278,909 46
April, 1905, receipts	210,081 42
May, 1905, receipts	242,790 71
June, 1905, receipts	202,870 33
July, 1905, receipts	209,331 05
August, 1905, receipts	255,184 31
September, 1905, receipts	261,931 14
October, 1905, receipts	314,107 00
November, 1905, receipts	297,655 96
Total receipts for year	<u>\$3,140,715 26</u>
Total	<u>\$3,181,984 22</u>

DISBURSEMENTS.

December, 1904, disbursements	\$313,774 04
January, 1905, disbursements	329,400 01
February, 1905, disbursements	207,350 53
March, 1905, disbursements	262,142 36
April, 1905, disbursements	240,887 20
May, 1905, disbursements	246,638 77
June, 1905, disbursements	308,208 09
July, 1905, disbursements	121,770 63
August, 1905, disbursements	207,376 11

September, 1905, disbursements	258,662 87	
October, 1905, disbursements	294,580 80	
November, 1905, disbursements	346,331 88	
		<hr/>
Total disbursements for year		\$3,137,123 29
Balance in State Treasury Nov. 30, 1905		44,860 93
		<hr/>
Total		\$3,181,984 22

In conclusion, we desire to express our entire satisfaction and profound pleasure in the fact that we have been accorded the utmost freedom of access to all books, accounts, vouchers, and warrants in this office at all times during the audit, and have received nothing but the most cordial help from all the employees to make a correct and speedy examination.

In addition, we wish to particularly commend the remarkably neat and flawlessly manner in which all the books and accounts have been kept.

(Signed) J. W. JONES,
JOHN M. DANIELS,
Auditors.

SALES TO COUNTY DISPENSARIES FOR THE FISCAL YEAR ENDING NOVEMBER 30TH, 1905.

TOWNS.	1904 December	January	February	March	April	May	June	July	August	September	October	November	Total
Abbeville.....	\$ 4249 41	\$ 2022 92	\$ 4605 84	\$ 2796 00	\$ 2099 65	\$ 3825 00	\$ 3465 70	\$ 4141 60	\$ 6820 68	\$ 1769 40	\$ 7067 82	\$ 7898 94	\$ 51692 96
Adams Run.....	2271 06	1839 92	388 44	999 30	982 16	862 82	25 20	1299 64	2196 88	811 08	324 90	1182 44	12988 84
Aiken.....	7182 80	3467 20	5768 00	5648 82	2618 60	3447 88	2715 30	1840 10	3440 70	4055 16	8214 48	5787 90	53626 44
Allendale.....	2381 40	2387 10	1598 50	2012 80	1552 80	958 80	1232 40	1832 80	1795 80	3003 30	2262 00	2704 20	23170 90
Anderson.....	11867 82	6078 00	11088 90	8407 62	6626 50	5674 80	7806 12	5728 50	6804 60	8621 82	10765 02	13646 40	109016 10
Bamberg.....	3710 10	3058 20	1443 60	1456 80	2791 80	1808 40	1056 72	1999 60	2114 64	2385 90	6241 80	2792 70	30860 26
Barnwell.....	2683 21	3136 20	1920 60	2850 66	2088 36	781 88	1351 20	2043 80	2410 26	2495 52	8611 40	4874 16	80146 75
Beaufort.....	2348 04	1781 18	1731 42	2082 04	1382 94	2775 56	1691 80	1011 24	801 82	1787 76	2602 90	4384 56	24891 26
Bishopville.....	6255 16	5552 70	4197 90	2600 52	5790 82	1419 00	2944 00	8522 10	1963 50	5221 14	6049 88	9092 00	55508 72
Blackville.....	1800 24	2699 46	1084 98	1359 60	1106 10	1637 46	1300 80	1226 76	2046 00	2769 12	1491 06	2548 94	21065 52
Bluffton.....	878 72	541 16	614 52	456 72	636 96	000 00	191 64	286 98	000 00	672 60	672 66	000 00	4951 96
Brunson.....	1714 20	264 00	1370 58	571 80	391 50	988 98	174 00	447 06	1341 84	808 16	000 00	1528 74	6825 86
Bethune.....	421 02	922 74	1191 08	1063 80	606 90	602 22	987 00	1088 82	863 94	1624 50	866 82	2059 98	12298 82
Branchville.....	2858 80	684 60	1300 50	1035 00	1172 10	689 20	720 62	891 20	1701 00	1950 90	1164 90	1668 42	15337 24
Camden.....	8317 80	3895 82	5156 22	5704 30	4739 40	000 00	6838 80	1565 40	5089 60	6303 06	5870 94	10575 00	64065 34
Chapin.....	160 44	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	160 44
Cheraw.....	7220 90	5887 10	000 00	2719 80	2453 45	2594 40	4389 30	3413 40	3486 90	4702 44	2851 50	14414 94	54084 13
Chester.....	8152 86	4119 06	5298 02	4450 50	5476 86	3700 50	4337 28	3343 02	5144 34	5609 88	6682 62	8668 88	64978 82
Charleston—F. Von Santen.....	2800 74	1780 32	1974 50	1987 36	2074 10	1920 54	826 02	2070 12	943 28	2674 96	1949 76	2797 22	23798 92
O. F. Fortune.....	4242 54	1700 40	2961 48	1571 58	2797 24	994 88	2785 96	1222 02	1362 60	922 38	1741 20	7043 22	29345 00
L. D. Mahlstedt.....	1929 00	1967 40	1891 88	2072 34	1599 06	1254 18	1034 22	777 48	1599 22	1925 88	2735 52	2499 10	20785 28
C. O. Meara.....	2864 46	2442 00	2675 16	2072 34	2938 20	2295 48	1550 70	2495 46	1706 10	1617 06	1655 58	2407 20	26826 40
J. C. O'Brien.....	3866 10	2188 80	1120 20	2041 50	1565 40	1445 70	719 70	1419 90	594 90	1682 70	2722 80	1289 40	20657 10
J. A. Tiencken.....	1549 86	1190 10	1767 66	1390 08	782 04	1468 14	1090 80	1118 94	895 08	1125 60	1125 60	1773 54	15257 84
G. McC. Honour.....	2498 82	1673 40	2031 84	1259 52	1530 54	1449 96	1958 10	229 20	1605 18	2066 40	2160 12	1601 10	20064 18
S. S. Matthews.....	5801 86	1361 68	1519 60	2917 62	2917 60	1529 70	1528 64	2302 52	2495 16	1535 34	1271 10	2622 90	27860 62
J. P. Roche.....	2646 78	2063 10	1886 76	1886 76	1670 22	1890 28	1696 50	1313 34	1695 60	2044 80	2574 36	2380 80	23894 89
Columbia—H. E. Waits.....	2948 02	1703 14	901 92	1605 20	1705 94	1261 98	969 84	1261 98	1399 44	1214 88	1690 50	2172 18	19146 91
W. P. Swygert.....	7154 07	4632 54	2350 58	4021 25	3375 58	3501 27	2485 05	2932 19	3577 10	2800 96	7968 71	6020 76	50810 02
W. D. Price.....	5758 72	4229 48	5599 28	3791 81	3175 41	2932 44	3563 52	3108 60	4639 32	6987 18	6240 84	53701 20	43701 20
S. P. Cooper.....	5366 74	3796 38	3505 80	4808 82	3551 69	8608 91	1548 42	3889 60	3057 72	8855 20	6626 01	7138 51	50751 28
W. H. Wolfe.....	5111 46	4400 18	3888 75	3817 85	3467 32	3027 53	3681 82	3027 54	3681 82	4932 20	5802 48	47995 41	47995 41
Darlington.....	6857 68	3475 56	5853 01	5538 16	3856 52	4376 75	2987 76	2863 52	3340 16	4053 48	7118 58	6460 74	54306 92
Denmark.....	16622 20	2924 70	4459 80	4765 60	4765 60	1808 40	3597 60	4100 40	4658 24	4658 24	000 00	000 00	51283 24
Dillon.....	2155 74	692 10	710 88	640 32	1802 90	887 04	1245 84	887 46	1427 46	1421 04	1075 56	2606 94	15052 68
Edgefield.....	7421 46	4729 80	3532 56	2864 76	3126 92	2665 90	1858 81	4233 62	4547 12	2908 68	000 00	000 00	41889 68
Earhardt.....	5249 94	1810 80	2748 84	1501 98	1812 50	1876 20	1092 72	1369 62	2028 60	3631 74	3557 46	3365 58	29545 98
Elloree.....	1184 06	782 12	758 04	758 04	592 08	10 08	562 56	356 88	725 22	1023 12	277 20	930 78	7772 84
Eutawville.....	1555 46	2501 86	1018 68	1395 48	668 40	616 80	876 90	727 24	1884 62	1960 08	1467 14	5651 04	20208 70
Fairfax.....	941 10	1492 50	2045 10	855 48	45 00	875 70	782 34	700 86	721 26	2055 54	3008 10	1768 88	15286 86
Florence.....	1691 40	894 90	461 46	760 86	543 42	814 98	581 40	726 54	1144 02	1393 62	1140 00	2862 58	13015 18
Fort Motte.....	5952 96	3206 70	4040 52	4186 80	3562 20	6088 22	4318 50	4654 50	5871 00	8081 30	11286 00	64760 40	64760 40
Georgetown.....	1961 88	1201 74	425 40	817 38	252 72	414 78	518 30	806 76	508 98	1143 90	1508 40	1655 52	11210 76
Greenville—J. R. Childress.....	9963 74	11118 72	4738 70	4128 30	6482 10	5380 52	5785 22	5185 74	5236 86	6739 80	7517 36	23948 90	95575 46
M. S. Scruggs.....	5352 50	5244 02	4844 42	8984 52	2896 70	3806 02	1755 54	3018 56	2979 12	2483 70	5895 26	4308 32	44628 68
J. W. Batson.....	4948 80	2103 96	3083 78	2614 76	4017 60	2488 98	1497 80	2335 24	3049 24	1709 96	000 00	000 00	27800 12
Hampton.....	5529 70	4089 50	5786 02	6701 80	3553 98	5981 28	1576 86	3510 08	3784 96	4811 82	8928 96	3945 70	58200 66
Holly Hill.....	2115 00	846 84	685 50	433 62	359 64	708 76	648 72	732 24	1208 58	749 88	1471 86	1622 88	11638 52
Hardeeville.....	2109 26	892 04	544 02	716 46	540 60	115 50	704 22	881 42	550 62	1228 54	681 78	2073 48	10597 94
Jacksonboro.....	792 44	295 56	300 24	297 60	207 90	154 92	292 32	146 34	418 66	243 12	335 40	378 80	8788 60
Kershaw.....	1218 78	1103 94	957 18	890 22	75 24	981 54	1961 58	738 90	660 72	612 36	751 68	1931 46	11222 70
Kingstree.....	5202 60	2430 60	000 00	1815 72	2078 40	000 00	2919 72	547 50	1170 00	1676 70	000 00	000 00	17841 24
Lancaster.....	5663 70	2006 88	1015 38	2166 90	2527 72	1804 25	2575 02	1934 40	1848 20	2931 42	2900 82	4811 22	31685 91
Laurens.....	2781 97	6280 08	497 10	1842 00	4964 09	1295 40	5294 09	1001 80	1811 70	2130 60	000 00	000 00	27858 88
Lexington.....	11163 40	888 72	3092 16	7083 64	3449 10	1684 10	1853 38	3130 28	3966 38	3936 66	6387 00	10271 70	58226 50
Livingston.....	1204 02	639 90	1193 28	880 50	615 36	385 50	1027 08	976 20	1081 86	1083 60	1974 54	1100 94	12052 78
Luray.....	1110 96	1387 62	905 40	850 32	3445 08	464 34	824 52	889 82	1141 02	1128 60	2558 16	13658 48	8996 86
Lewisdale.....	1230 72	707 88	504 30	840 90	854 24	819 98	537 80	743 50	531 08	1458 76	300 50	1406 10	8996 86
Lodge.....	568 98	175 32	344 40	463 68	229 50	563 16	261 70	000 00	196 32	305 16	529 74	4194 46	4194 46
Loris.....	577 50	305 40	655 20	000 00	384 39	790 20	201 00	253 20	449 10	299 40	57 60	4422 00	4422 00
Lake City.....	752 70	477 00	652 80	701 48	234 42	678 00	374 80	387 06	726 60	393 90	16 80	000 00	5401 76
Manning.....	8424 10	1478 50	1847 52	636 80	1559 70	2349 32	244 80	1001 28	2478 00	3089 16	2898 36	1222 80	22229 84
Marion.....	6475 28	5023 70	5447 18	978 10	3702 87	2113 70	2863 00	2111 90	4634 06	3715 80	6257 98	12181 18	55504 25
Mayesville.....	5353 70	3079 10	3515 40	2865 98	3964 80	2884 88	2204 70	3397 20	3101 50	2241 90	000 00	000 00	82612 16
Midway.....	3084 80	1444 50	654 00	1669 50	000 00	654 00	546 60	354 00	1709 70	2362 80	1864 50	2564 40	16908 80
Moncks Corner.....	729 60	1215 00	132 96	179 64	96 84	123 48	239 82	82 44	150 48	517 80	000 00	190 86	2608 68
Mt. Pleasant.....	2456 82	1188 12	897 60	712 50	1664 58	1006 80	2562 90	528 30	1500 54	881 78	1589 30	12248 28	12248 28
Newberry.....	1947 60	1554 48	1987 10	2606 94	2814 84	2475 68	2363 90	528 30	1895 00	2175 78	1111 80	14788 62	14788 62
Nichols.....	5619 68	934 44	1308 60	586 94	000 00	000 00	541 20	436 24	2771 18	000 00	000 00	000 00	25100 54
Olar.....	702 00	797 70	636 78	909 78	832 58	942 60	505 98	629 70	460 26	1774 88	946 20	10157 16	7659 82
Orangeburg.....	1138 22	770 00	4797 97	4451 78	4599 26	4854 74	8120 21	3567 90	3854 04	5001 30	7470 24	7399 80	69482 08
Pendleton.....	4491 00	000 00	1508 52	2808 48	14 40	835 74	008 46	879 80	1984 44	1082 74	2843 90	000 00	10032 48
Pickens.....	2326 08	1778 28	1163 04	2116 80	1530 60								